

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc
 Court

14/15 1st
 Fiscal Year and Ending Quarter

| | Total Authorized Court Positions (FTEs) ¹ (OPTIONAL) | Positions (FTEs) Filled | | | |
|---------------------------------|---|-------------------------|-------------|-------------|-------------|
| | | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions (FTEs) | 13 | 10 | | | |

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

14/15 1st

Fiscal Year and Ending Quarter

FOOTNOTES

| | |
|----|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| 12 | |

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive

12/04/2014

Date

Modoc

Court

14/15 1st

Fiscal Year and Ending Quarter

Superior Court of California, County of Modoc
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

| For the month ended September | | | | | | | | | |
|--|--------------------|-----------------|-------------|-----------------|--------------|-------------------|-----------------|--------------------------------------|--------------------------------------|
| Fiscal Year 2014/15 | | | | | | | | | 2013/14 |
| | Governmental Funds | | | | | Proprietary Funds | Fiduciary Funds | Total Funds (Info. Purposes Only) | Total Funds (Info. Purposes Only) |
| | General | Special Revenue | | Capital Project | Debt Service | | | | |
| | | Non-Grant | Grant | | | | | | |
| ASSETS | | | | | | | | | |
| Operations | \$ 32,201 | \$ (425) | \$ (29,802) | | | | \$ 84,211 | \$ 86,186 | \$ 102,054 |
| Payroll | \$ 0 | \$ 0 | | | | | | \$ 0 | \$ 0 |
| Jury | | | | | | | | | |
| Revolving | \$ 5,000 | | | | | | | \$ 5,000 | \$ 5,000 |
| Other | | | | | | | | | |
| Distribution | | | | | | | | | |
| Civil Filing Fees | | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Trust | | | | | | | \$ (8,038) | \$ (8,038) | \$ (619) |
| Credit Card | | | | | | | | | |
| Cash on Hand | \$ 412 | | | | | | | \$ 412 | \$ 724 |
| Cash with County | | | | | | | | | |
| Cash Outside of the AOC | | \$ 61,010 | | | | | | \$ 61,010 | \$ 56,524 |
| Total Cash | \$ 37,612 | \$ 60,585 | \$ (29,802) | | | | \$ 76,173 | \$ 144,569 | \$ 163,682 |
| Short Term Investment | \$ 263,759 | | | | | | \$ 6,590 | \$ 270,349 | \$ 226,808 |
| Investment in Financial Institution | | | | | | | | | |
| Total Investments | \$ 263,759 | | | | | | \$ 6,590 | \$ 270,349 | \$ 226,808 |
| Accrued Revenue | \$ 0 | \$ 0 | | | | | \$ 0 | \$ 0 | \$ 0 |
| Accounts Receivable - General | \$ 1,130 | \$ 4,043 | \$ 29,802 | | | | | \$ 34,974 | \$ 47,331 |
| Dishonored Checks | | | | | | | | | |
| Due From Employee | | | | | | | | | |
| Civil Jury Fees | | | | | | | | | |
| Trust | | | | | | | | | |
| Due From Other Funds | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Due From Other Governments | | \$ 0 | | | | | | \$ 0 | \$ 0 |
| Due From Other Courts | | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Due From State | \$ 0 | \$ 0 | \$ 0 | | | | | \$ 0 | \$ 0 |
| Trust Due To/From | | | | | | | | | |
| Distribution Due To/From | | | | | | | | | |
| Civil Filing Fee Due To/From | | | | | | | | | |
| General Due To/From | \$ 77 | | | | | | | \$ 77 | \$ 25 |
| Total Receivables | \$ 1,207 | \$ 4,043 | \$ 29,802 | | | | \$ 0 | \$ 35,052 | \$ 47,356 |
| Prepaid Expenses - General | | | | | | | | | \$ 0 |
| Salary and Travel Advances | \$ (2) | | | | | | | \$ (2) | \$ 0 |
| Counties | | | | | | | | | |
| Total Prepaid Expenses | \$ (2) | | | | | | | \$ (2) | \$ 0 |
| Other Assets | | | | | | | | | |
| Total Other Assets | | | | | | | | | |
| Total Assets | \$ 302,576 | \$ 64,628 | \$ 0 | | | | \$ 82,763 | \$ 449,968 | \$ 437,846 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Accrued Liabilities | \$ 0 | | \$ 0 | | | | | \$ 0 | \$ 0 |
| Accounts Payable - General | \$ 1,596 | \$ 36 | \$ 0 | | | | \$ 0 | \$ 1,632 | \$ 15,488 |
| Due to Other Funds | \$ 0 | \$ 0 | \$ 0 | | | | \$ 77 | \$ 77 | \$ 25 |
| Due to Other Courts | | | | | | | | | |
| Due to State | | | | | | | | | |
| TC145 Liability | | | | | | | \$ 7,654 | \$ 7,654 | \$ 10,473 |
| Due to Other Governments | \$ 0 | \$ 61,010 | | | | | | \$ 61,010 | \$ 56,524 |
| AB145 Due to Other Government Agency | | | | | | | | | |
| Due to Other Public Agencies | | | | | | | | | |
| Sales and Use Tax | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Interest | | | | | | | \$ (13) | \$ (13) | \$ 11 |
| Miscellaneous Accts. Pay. and Accrued Liab. | | | | | | | | | |
| Total Accounts Payable and Accrued Liab. | \$ 1,596 | \$ 61,046 | \$ 0 | | | | \$ 7,719 | \$ 70,361 | \$ 82,521 |
| Civil | | | | | | | \$ 51,598 | \$ 51,598 | \$ 48,014 |
| Criminal | | | | | | | \$ 19,488 | \$ 19,488 | \$ 29,665 |
| Unreconciled - Civil and Criminal | | | | | | | | | |
| Trust Held Outside of the AOC | | | | | | | | | |
| Trust Interest Payable | | | | | | | \$ 242 | \$ 242 | \$ 147 |
| Miscellaneous Trust | | | | | | | | | |
| Total Trust Deposits | | | | | | | \$ 71,328 | \$ 71,328 | \$ 77,825 |
| Accrued Payroll | | | | | | | | | |
| Benefits Payable | \$ 10,600 | \$ 1,200 | | | | | | \$ 11,799 | \$ 0 |
| Deferred Compensation Payable | \$ 700 | \$ 0 | | | | | | \$ 700 | \$ 0 |
| Deductions Payable | \$ 8,081 | \$ 1,142 | | | | | | \$ 9,224 | \$ 0 |
| Payroll Clearing | | | | | | | | | |
| Total Payroll Liabilities | \$ 19,381 | \$ 2,342 | | | | | | \$ 21,723 | \$ 0 |
| Revenue Collected in Advance | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Liabilities For Deposits | \$ 306 | | | | | | \$ 716 | \$ 1,022 | \$ 923 |
| Jury Fees - Non-Interest | | | | | | | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Fees - Partial Payment & Overpayment | | | | | | | | | |
| Uncleared Collections | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Other Miscellaneous Liabilities | | | | | | | | | |
| Total Other Liabilities | \$ 306 | | | | | | \$ 3,716 | \$ 4,022 | \$ 3,923 |
| Total Liabilities | \$ 21,283 | \$ 63,388 | \$ 0 | | | | \$ 82,763 | \$ 167,434 | \$ 164,270 |
| Fund Balance - Nonspendable | | | | | | | | | |
| Fund Balance - Restricted | | \$ 12,284 | | | | | | \$ 12,284 | \$ 6,141 |
| Fund Balance - Committed | | | | | | | | | |
| Fund Balance - Assigned | \$ 28,701 | \$ 0 | | | | | | \$ 28,701 | \$ 105,956 |
| Fund Balance - Unassigned | \$ 0 | \$ 0 | \$ 0 | | | | | \$ 0 | \$ 0 |
| Excess (Deficit) of Rev. Over Expenses/Op. Transfers | \$ 252,593 | \$ (11,044) | \$ 0 | | | | | \$ 241,549 | \$ 161,479 |
| Total Fund Balance | \$ 281,294 | \$ 1,240 | \$ 0 | | | | | \$ 282,534 | \$ 273,576 |
| Total Liabilities and Fund Balance | \$ 302,576 | \$ 64,628 | \$ 0 | | | | \$ 82,763 | \$ 449,968 | \$ 437,846 |

Superior Court of California, County of Modoc
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

| For the month ended September | | | | | | | | | | |
|---|-------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| Fiscal Year 2014/15 | | | | | | | | | 2013/14 | |
| | Personal Services | Operating Expenses and Equipment | Special Items of Expense | Capital Costs | Internal Cost Recovery | Prior Year Expense Adjustment | Total Actual Expense | Current Budget (Annual) | Total Actual Expense | Final Budget (Annual) |
| PROGRAM EXPENDITURES: | | | | | | | | | | |
| Judges & Courtroom Support | \$ 50,235 | \$ 4,289 | | | | | \$ 54,524 | \$ 123,004 | \$ 46,118 | \$ 200,222 |
| Traffic & Other Infractions | \$ 5,035 | \$ 1,139 | | | | | \$ 6,174 | \$ 5,155 | \$ 15,673 | \$ 16,379 |
| Other Criminal Cases | \$ 60,230 | \$ 1,213 | | | | | \$ 61,443 | \$ 256,757 | \$ 48,340 | \$ 222,907 |
| Civil | \$ 14,780 | \$ 9,648 | | | | | \$ 24,429 | \$ 102,475 | \$ 23,979 | \$ 163,360 |
| Family & Children Services | \$ 13,910 | \$ 18,525 | | | | | \$ 32,434 | \$ 127,382 | \$ 30,964 | \$ 130,307 |
| Probate, Guardianship & Mental Health Services | \$ 13,910 | \$ 525 | | | | | \$ 14,435 | \$ 54,072 | \$ 12,794 | \$ 55,835 |
| Juvenile Dependency Services | | \$ 1,974 | | | | | \$ 1,974 | \$ 22,500 | \$ 4,271 | \$ 16,214 |
| Juvenile Delinquency Services | | | | | | | | | | \$ 150 |
| Other Court Operations | | | | | | | | | | |
| Court Interpreters | | \$ 1,570 | | | | | \$ 1,570 | \$ 5,792 | \$ 1,698 | \$ 5,198 |
| Jury Services | | \$ 188 | | | | | \$ 188 | \$ 6,174 | \$ 375 | \$ 1,999 |
| Security | | | | | | | | | | \$ 2,034 |
| Trial Court Operations Program | \$ 158,099 | \$ 39,071 | | | | | \$ 197,170 | \$ 703,311 | \$ 184,211 | \$ 814,605 |
| Enhanced Collections | \$ 16,183 | \$ 600 | | | | | \$ 16,783 | \$ 70,235 | \$ 18,230 | \$ 72,896 |
| Other Non-Court Operations | | \$ 750 | | | | | \$ 750 | \$ 3,750 | \$ 1,838 | \$ 3,250 |
| Non-Court Operations Program | \$ 16,183 | \$ 1,350 | | | | | \$ 17,533 | \$ 73,985 | \$ 20,068 | \$ 76,146 |
| Executive Office | | \$ 547 | | | | | \$ 547 | \$ 110,241 | \$ 35,777 | \$ 103,298 |
| Fiscal Services | \$ 11,169 | \$ 1,526 | | | | | \$ 12,695 | \$ 90,078 | \$ 18,361 | \$ 86,434 |
| Human Resources | \$ 2,247 | \$ 77 | | | | | \$ 2,324 | \$ 9,088 | \$ 2,296 | \$ 1,065 |
| Business & Facilities Services | | \$ 2,018 | | | | | \$ 2,018 | \$ 11,322 | \$ 3,414 | \$ 16,232 |
| Information Technology | | \$ 180 | | | | | \$ 180 | \$ 166,509 | \$ 3,428 | \$ 147,410 |
| Court Administration Program | \$ 13,416 | \$ 4,348 | | | | | \$ 17,764 | \$ 387,238 | \$ 63,276 | \$ 354,439 |
| Expenditures Not Distributed or Posted to a Program | | | | | | | | | | |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | | |
| Total | \$ 187,698 | \$ 44,769 | | | | | \$ 232,467 | \$ 1,164,534 | \$ 267,554 | \$ 1,245,190 |

Superior Court of California, County of Modoc
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

| For the month ended September | | | | | | | | | | | |
|--|--------------------|-----------------|-----------|------------------|--------------|-------------------|-----------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
| Fiscal Year 2014/15 | | | | | | | | 2013/14 | | | |
| | Governmental Funds | | | | | Proprietary Funds | Fiduciary Funds | Total Funds (Info. Purposes Only) | Current Budget (Annual) | Total Funds (Info. Purposes Only) | Final Budget (Annual) |
| | General | Special Revenue | | Capital Projects | Debt Service | | | | | | |
| | | Non-Grant | Grant | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| State Financing Sources | | | | | | | | | | | |
| Trial Court Trust Fund | \$ 442,824 | \$ 561 | | | | | \$ 443,385 | \$ 873,077 | \$ 400,916 | \$ 900,750 | |
| Improvement and Modernization Fund | \$ (100) | | | | | | \$ (100) | \$ 1,323 | \$ 0 | \$ 1,393 | |
| Judges' Compensation (45.25) | | | | | | | | | | | |
| Court Interpreter (45.45) | \$ 350 | | | | | | \$ 350 | \$ 5,534 | \$ 490 | \$ 5,065 | |
| Civil Coordination Reimbursement (45.55) | | | | | | | | | | | |
| MOU Reimbursements (45.10 and General) | \$ 5,048 | | | | | | \$ 5,048 | \$ 57,183 | \$ 7,873 | \$ 54,679 | |
| Other Miscellaneous | | | | | | | | \$ 30,000 | | \$ 31,967 | |
| | \$ 448,122 | \$ 561 | | | | | \$ 448,683 | \$ 967,117 | \$ 409,279 | \$ 993,854 | |
| Grants | | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | \$ 18,344 | | | | \$ 18,344 | \$ 72,130 | \$ 12,022 | \$ 72,130 | |
| Other AOC Grants | \$ 0 | | \$ 0 | | | | \$ 0 | \$ 14,685 | \$ 0 | \$ 14,000 | |
| Non-AOC Grants | | | | | | | | | | | |
| | \$ 0 | | \$ 18,344 | | | | \$ 18,344 | \$ 86,815 | \$ 12,022 | \$ 86,130 | |
| Other Financing Sources | | | | | | | | | | | |
| Interest Income | \$ 80 | \$ 0 | | | | | \$ 80 | \$ 710 | \$ 31 | \$ 427 | |
| Investment Income | | | | | | | | | | | |
| Donations | | | | | | | | | | | |
| Local Fees | \$ 202 | | | | | | \$ 202 | \$ 3,500 | \$ 315 | \$ 3,527 | |
| Non-Fee Revenues | | | | | | | | \$ 800 | | \$ 2,287 | |
| Enhanced Collections | | \$ 5,588 | | | | | \$ 5,588 | \$ 70,235 | \$ 5,466 | \$ 72,896 | |
| Escheatment | | | | | | | | | | | |
| Prior Year Revenue | \$ 1,076 | \$ 25 | | | | | \$ 1,101 | | \$ 1,901 | | |
| County Program - Restricted | | \$ 18 | | | | | \$ 18 | \$ 150 | \$ 20 | \$ 190 | |
| Reimbursement Other | | | | | | | | \$ 2,478 | | | |
| Sale of Fixed Assets | | | | | | | | | | | |
| Other Miscellaneous | \$ 0 | | | | | | \$ 0 | | | | |
| | \$ 1,357 | \$ 5,631 | | | | | \$ 6,988 | \$ 77,873 | \$ 7,733 | \$ 79,327 | |
| Total Revenues | \$ 449,479 | \$ 6,192 | \$ 18,344 | | | | \$ 474,016 | \$ 1,131,805 | \$ 429,034 | \$ 1,159,311 | |
| EXPENDITURES | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | |
| Salaries - Permanent | \$ 114,049 | \$ 11,231 | | | | | \$ 125,280 | \$ 418,652 | \$ 144,135 | \$ 510,047 | |
| Temp Help | | | | | | | | | | | |
| Overtime | | | | | | | | | | | |
| Staff Benefits | \$ 57,466 | \$ 4,952 | | | | | \$ 62,418 | \$ 336,378 | \$ 70,313 | \$ 328,749 | |
| | \$ 171,515 | \$ 16,183 | | | | | \$ 187,698 | \$ 755,030 | \$ 214,448 | \$ 838,796 | |
| Operating Expenses and Equipment | | | | | | | | | | | |
| General Expense | \$ 4,731 | \$ 28 | | | | | \$ 4,758 | \$ 50,603 | \$ 4,860 | \$ 39,252 | |
| Printing | | \$ 144 | | | | | \$ 144 | \$ 500 | \$ 0 | \$ 2,362 | |
| Telecommunications | \$ 1,564 | | | | | | \$ 1,564 | \$ 16,574 | \$ 3,796 | \$ 15,142 | |
| Postage | \$ 1,096 | \$ 103 | | | | | \$ 1,199 | \$ 4,574 | \$ 2,250 | \$ 4,770 | |
| Insurance | | | | | | | | \$ 553 | | \$ 564 | |
| In-State Travel | \$ 343 | | | | | | \$ 343 | \$ 2,225 | \$ 34 | \$ 7,104 | |
| Out-of-State Travel | | | | | | | | | | | |
| Training | | | | | | | | | | \$ 3,200 | |
| Security Services | | | | | | | | | | | |
| Facility Operations | \$ 1,976 | | | | | | \$ 1,976 | \$ 10,744 | \$ 3,414 | \$ 14,940 | |
| Utilities | | | | | | | | | | | |
| Contracted Services | \$ 14,558 | \$ 1,247 | \$ 18,344 | | | | \$ 34,149 | \$ 293,505 | \$ 35,121 | \$ 294,337 | |
| Consulting and Professional Services | \$ 455 | | | | | | \$ 455 | \$ 2,641 | \$ 245 | \$ 3,367 | |
| Information Technology | \$ 180 | | | | | | \$ 180 | \$ 23,335 | \$ 2,857 | \$ 18,830 | |
| Major Equipment | | | | | | | | | | \$ 2,034 | |
| Other Items of Expense | | | | | | | | | | | |
| | \$ 24,904 | \$ 1,521 | \$ 18,344 | | | | \$ 44,769 | \$ 405,254 | \$ 52,577 | \$ 405,902 | |
| Special Items of Expense | | | | | | | | | | | |
| Grand Jury | | | | | | | | \$ 750 | \$ 529 | \$ 250 | |
| Jury Costs | | | | | | | | \$ 3,500 | | \$ 242 | |
| Judgements, Settlements and Claims | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Capital Costs | | | | | | | | | | | |
| Internal Cost Recovery | | | | | | | | | | | |
| Prior Year Expense Adjustment | | | | | | | | | | | |
| | | | | | | | | \$ 4,250 | \$ 529 | \$ 492 | |
| Total Expenditures | \$ 196,419 | \$ 17,704 | \$ 18,344 | | | | \$ 232,467 | \$ 1,164,534 | \$ 267,554 | \$ 1,245,190 | |
| Excess (Deficit) of Revenues Over Expenditures | \$ 253,061 | \$ (11,512) | \$ 0 | | | | \$ 241,549 | \$ (32,729) | \$ 161,479 | \$ (85,879) | |
| Operating Transfers In (Out) | \$ (468) | \$ 468 | | | | | \$ 0 | \$ 0 | | \$ 0 | |
| Fund Balance (Deficit) | | | | | | | | | | | |
| Beginning Balance (Deficit) | \$ 28,701 | \$ 12,284 | \$ 0 | | | | \$ 40,985 | \$ 40,985 | \$ 112,097 | \$ 112,097 | |
| Ending Balance (Deficit) | \$ 281,294 | \$ 1,240 | \$ 0 | | | | \$ 282,534 | \$ 8,256 | \$ 273,576 | \$ 26,218 | |